

United States Bankruptcy Court Middle District of Florida - Tampa, Division		PROOF OF CLAIM
In re (Name of Debtor) SPORTS SHINKO (FLORIDA) CO., LTD. DBA/ GREENELEAF GOLF AND TENNIS RESORT		Case Number 02-62884-BCJ
<p><b>NOTE:</b> This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" of payment of an administrative expense may be filed pursuant to 11 U.S.C. §503.</p>		
<b>Name of Creditor</b> (The person or entity whom the debtor owes money or property)  SPORTS SHINKO (USA) CO., LTD. MR. KEIJIRO KIMURA, PRESIDENT C/O: KYOEI LAW OFFICE KITAHAMA 3-5-22 ORIX-YODOBAYASHI BUILDING, SUITE 300 CHUO-KU, OSAKA, JAPAN 541-0041		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. <small>- Attach copy of statement giving particulars.</small>  <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.  <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
<b>Name and Address Where Notices Should be Sent</b> MR. STEVE IWAMURA DELLOTE TOUCHE TOHMATSU OSAKA KOKUSAI BUILDING 3-13 AZUCHI-MACHI 2-CHOME CHUO-KU, OSAKA, JAPAN 541-0052		<small>2002</small> <b>U.S. BANKRUPTCY COURT MIDDLE DISTRICT OF FLORIDA</b> <small>THIS SPACE IS FOR COURT USE ONLY</small>
<b>ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR:</b>		<small>Check here if this claim:</small> <input type="checkbox"/> replaces <small>... a previously filed claim, dated: _____</small> <small>... amends</small>
<b>1. BASIS FOR CLAIM:</b> <ul style="list-style-type: none"> <li><input type="checkbox"/> Goods sold</li> <li><input type="checkbox"/> Services performed</li> <li><input checked="" type="checkbox"/> Money loaned</li> <li><input type="checkbox"/> Personal injury/maligual death</li> <li><input type="checkbox"/> Taxes</li> <li><input type="checkbox"/> Other - <u>Guaranty</u></li> </ul>		<small>Retire benefit as defined in 11 U.S.C. §1114(a)</small> <small>Wages, salaries, and compensation (Fill out below)</small> <small>Your social security number _____</small> <small>Unpaid compensation for services performed</small> <small>from _____ to _____  <small>(Date) (Date)</small></small>
<b>2. DATE DEBT WAS INCURRED:</b> Prior to 1998.		<b>3. IF COURT JUDGMENT, DATE OBTAINED:</b>
<b>4. CLASSIFICATION OF CLAIM:</b> Under the Bankruptcy Code all claims are classified as one or more of the following: (1) Unsecured Priority; (2) Unsecured Priority; (3) Secured. It is possible for part of the claim to be in one category and part in another. <small>CHECK THE APPROPRIATE BOX OR BOXES that best describe your claim and STATE THE AMOUNT OF THE CLAIM AT TIME CASE FILED.</small>		
<b>5. SECURED CLAIM</b> <small>Attach evidence of perfection of security interest</small> <small>Brief Description of Collateral:</small> <small>: Real Estate : Motor Vehicle : Other (Describe briefly)</small>		<ul style="list-style-type: none"> <li><input type="checkbox"/> Wages, salaries, or commissions (up to \$4000)*, earned not more than 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507(a)(1)</li> <li><input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507(a)(2)</li> <li><input type="checkbox"/> Up to \$1000* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507(a)(3)</li> <li><input type="checkbox"/> Alimony, maintenance, or support owed a spouse, former spouse, or child - 11 U.S.C. §507(a)(7)</li> <li><input type="checkbox"/> Taxes or penalties of governmental units - 11 U.S.C. §507(a)(8)</li> <li><input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §§503(a)</li> </ul> <small>*Amounts are subject to adjustment on 4/1/93 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>
<b>6. UNSECURED NONPRIORITY CLAIM: \$11,221,031.07</b> <small>A claim is unsecured if there is no collateral or lien on property of the debtor securing the claim or to the extent that the value of such property is less than the amount of the claim.</small>		
<b>7. UNSECURED PRIORITY CLAIM</b> <small>Specify the priority of the claim. *SEE ATTACHMENT</small>		
<b>8. TOTAL AMOUNT OF CLAIM AT TIME CASE FILED:</b> <u>3</u> <u>5</u> <u>1</u> <small>(Unsecured) (Secured) (Priority)</small>		<small>\$SEE ATTACHMENT</small> <small>(Total)</small>
<input type="checkbox"/> Check this box if claim includes prepetition charges in addition to the principal amount of the claim. Attach detailed statement of all additional charges.		
<b>9. CREDITS AND SETOFFS:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim, claimant has deducted all amounts that claimant owes to debtor.		<small>THIS SPACE IS FOR COURT USE ONLY</small>
<b>10. SUPPORTING DOCUMENTS:</b> <u>Attach copies of supporting documents</u> , such as promissory notes, purchase orders, invoices, bank statements of existing accounts, contracts, court judgments, or evidence of security interest. If the documents are not available, explain. If the documents are voluminous, attach a summary. (See attached Exhibit)		
<b>11. TIME-STAMPED COPY:</b> To receive acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		<small>CB004565</small>
<b>12. SIGNATURE:</b> Date <u>June 11, 2002</u> Sign and print the name and title, if any, of the creditor or other person authorized to file this claim ( <u>Keiji Kimura</u> ) <u>Keiji Kimura, President</u>		<small>CONFIDENTIAL</small>
<small>Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 3 years, or both. 18 U.S.C. § 152 and 2571.</small>		

EXHIBIT K-2

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